

Taxing Property.

Much discussion is now going on in the newspapers of the State in reference to the assessment of real estate for taxation, Comptroller General Derham being accredited with favoring the assessment of real estate at the ratio of 100 cents to the \$1, without giving the rule by which the quantity, 100 cents, in regard to valuation is to be arrived at. A few "me-toos," apparently without giving the problem that mature consideration and thought that the importance of the subject demands, have caught on to the tale end of the proposition of the Comptroller General, and are singing the song of "100 cents on the dollar" so entirely out of accord with the harmony of the true basis of valuation as to make them painfully ridiculous in the minds of thoughtful thinkers. This subject is too grave in its importance and too far reaching in its scope and bearings upon the wealth of the State to be considered in a light or flippant manner by irresponsible and thoughtless moulders of public opinion. The ramifications are so complex that when we come to consider the true basis of the valuation of real property that upon the very threshold the student of economics is dazed with the stupendousness of his subject and lost in the mazes of its windings, so that nine times out of ten he lays false premises as a foundation upon which to build his conclusions.

Real estate is said to be the basis of all wealth, that is, it is the only permanent and tangible evidence of wealth. Stock and bonds, gold and silver, precious stones and the productions of science, art and literature are subject to deterioration and decay and are, therefore, fictitious and their value is fixed only upon the present needs and requirements of man or the passing and fleeting fancy of fashion and its devotees. Real property is indistructable. It cannot be destroyed without first destroying the immutable, unchangeable laws of God that were conceived even before the foundation of the world and are more incapable of change by present inironment than the laws of the Medes and Persians, and consequently becomes the basis of wealth from the fact of its own stablesness, and should, therefore, bear the burden of taxation and be the source from which all other values proceed.

But how are we to arrive at a true and correct valuation of real property? It goes without saying that the value of real property is affected to a marked degree by location and inironment. The natural productiveness and fertility of the soil occupies but an unimportant place in the solution of the problem when its nearness to market and transportation, as well as town and city, conveniences are considered. Hence it follows as a natural sequence that the burden of taxation should more heavily fall upon town and city lots than upon rural realty. It is also obvious that the present rule of assessing realty for taxation is faulty and by no means accomplishes that for which it was intended—the equitable distribution of taxation. But this brings us to another phase of the subject. We have not the space at this time to discuss this phase as we would like, therefore we will pass it over for the present with the statement that the value of realty is fixed for taxation by what it would bring at a force sale, and submit to the below described realty which was sold by the Clerk of Court under conditions which covers the law in regard to the assessment of real estate for the purpose of taxation. These properties are situated in different sections of the county; they are well known to our readers, and they can form an intelligent idea whether or not the price at which they sold are a fair basis for taxation. We give the description, the number of acres the purchaser and the price of each tract, as follows:

W. G. Childs, Plaintiff,
against
Mary Hill, Defendant.
All that certain tract of land "situated

in th- county of Lexington, State of South Carolina, near the line of the O., N. and L. R. R., about half a mile north of Ballentine Station, containing 132½ acres, more or less, being a tract No. 1, bought by Mary Hill on salesday in January, 1899 in the case of Austin Metz et al. vs. Levi Metz et al., said tract being more particularly delineated on a plat thereof made and filed in said cause, bounded by land formerly of Levi Metz, known as the Gantt land, by land of S. F. Bonknight, and by tracts Nos. 2 and 3 on said plat; excepting however from the said boundary a tract of 48 2-3 acres, near the station of Ballentine, bounded by lands of Mary Hill, Bonknight and Riddle, conveyed to Henry A. Bickley, February 20th, 1902, and particularly described and delineated in a plat on the mortgage of same date from Henry A. Bickley to Mary Hill, which mortgage is recorded in Lexington county, office C. C. C. P. and G. S. Book C, page 516. Sold to J. A. Summerset for \$500 00.

S. P. Younginer, S. R. Younginer, Lee R. Younginer, George F. Younginer, John W. Younginer and R. B. Barr
Plaintiffs,

vs.
Mrs. M. L. Younginer, in her own right and as Administratrix of the Estate of Thomas P. Younginer, deceased, and the Scottish American Mortgage Company, Limited, Defendants.

All that piece, parcel or tract of land situate lying and being in the county of Lexington and State aforesaid, containing ninety-six and one-half (96½) acres, more or less, adjoining lands of "State Farm," G. W. Younginer and S. P. Younginer, and bordering on Broad River, known as Tract No. 9, of the Simon Younginer Estate, Sold J. W. Ragsdale, attorney, for \$500.00.

T. G. Herbert and others, Trustees under the Will of R. C. Oliver, deceased, plaintiffs, against Jacob A. H. Geiger, The Carolina National Bank, of Columbia and the United States Fidelity and Guaranty Company, defendants,
Foreclosure of Mortgage.

All that lot, piece and parcel of land situate, lying and being in the county of Lexington in said State, and known as the Bell Place and containing in all five hundred and sixteen acres, including one hundred and seventy-three acres, sometimes mentioned in the Cedar Grove Place (formerly of A. W. Geiger) and by lands now or heretofore of Dr. Geiger, Mrs. Elizabeth B. Geiger, Jack Lucius and the Summer Place; the property herein described being the same as that conveyed to J. A. H. Geiger by deed the Carolina National Bank, dated March 1900. Bought by W. B. Lowrance and White Geiger for \$1,775.00.

Julius E. Lorick, Plaintiff,
vs.
B. F. Swygert, and Samuel B. George, as the Administrator of the Estate of Elizabeth Lorick, Defendant.

All that plantation or parcel of land situate, lying and being in Lexington county, and State aforesaid, containing one hundred and ninety-one (191) acres, more or less, bounded as follows: On line and road bearing s. w. belonging to Jesse D. Lorick, and also line bearing s. e. by the said Jesse D. Lorick, or line bearing n. e. by lands belonging to F. W. Wagner & Co., by Broad river. The said land lying in the fork of Broad and Saluda rivers, on Kennerly's creek and Long branch waters of Broad river and having such other forms and marks as the plat for the same will more fully represent. Bought by Mrs. B. F. Swygert for \$700.

W. A. Clark, Plaintiff,
vs.
B. F. Gardner, E. A. Gardner, Elizabeth B. Geiger, Ann Eliza Geiger, Alice G. Gardner, Elizabeth Garrick, Bessie Whitte and Lulu Kelly, Defendants.

All of that piece, parcel, plantation or tract of land, situate, lying and being in the county of Lexington in the State aforesaid, known as Tract No. 6, of the LaMotte lands, containing two hundred and sixteen acres, more or less, bounded by lands of S. M. Sighler, Tract No. 9, Nightler Davis, S. M. Sighler, James C. Buebe and Geiger lands. Sold to W. A. Clark for \$100.

How's This.

We offer One Hundred Dollars Reward for any case of Catarrh that cannot be cured by Hall's Catarrh Cure.

F. J. Cheney & Co., Props., Toledo, O.

We, the undersigned, have known F. J. Cheney for the last 15 years, and believe him perfectly honorable in all business transactions and financially able to carry out any obligations made by their firm.

West & Truax, Wholesale Druggists, Toledo, O.

Waldio, Kinnan & Marvin, Wholesale Druggists, Toledo, O.

Hall's Catarrh Cure is taken internally, acting directly upon the blood and mucous surfaces of the system. Price 75c. per bottle. Sold by all Druggists. Testimonials free.

Hall's Family Pills are the best.

"Old Grog."

The sailor's word "grog" got its origin from Admiral Nernon of the British navy, who was known as "Old Grog" because his favorite clothing was of program, a fabric of silk and mohair. The old sea dog punished his sailors for dereliction of duty by diluting their daily ration of liquor with much water.

The Pride of Heroes.

Many soldiers in the last war wrote to say that for Scratches, Bruises, Cuts, Wounds, Corns, Sore Feet and Stiff Joints, Buckle's Arnica Salve is the best in the world. Same for Burns, Scalds, Boils, Ulcers, Skin Eruptions and Piles. It cures or no pay. Only 25c at J. E. Kaufmann's drug store.

City Cotton Buyers.

Columbia Afternoon Record.
"The Lexington Dispatch makes a serious charge against Columbia cotton buyers in the following:

"We have often claimed that Lexington was [is] one of the best cotton and grain markets in the State and have advised our farmers to bring their cotton here to sell in order to get the benefit of the high prices for the staple. Some of them have taken our advice and have sold their cotton to good advantage.

"One man had shipped or hauled his cotton to Columbia and after having arrived there found over the 'phone that he could get more in Lexington than in Columbia, so he shipped his cotton (four bales) to this place by rail, and, after paying all expenses, made 50 cents per bale more than if he had sold in Columbia.

"A prominent cotton buyer when asked concerning the above paragraph said he could not understand how that possibly could be. 'Columbia buyers always pay a good price for cotton,' he said, 'and the proof of this may be found in the fact that cotton come here from every section of the State.

"Columbia's cotton receipts compare favorably with any city when the surrounding territory is taken into consideration, and the only way that I can account for it is that either the Columbia or Lexington buyers made a mistake in the quotations that day, something that seldom happens."

[We stated a fact that is capable of corroboration by the most indisputable evidence, then we are not concerned about how to account for the matter referred to above. It is sufficient for us, as well as the cotton planter to know that the incident is a true one and that no mistake was made "in the quotations that day" by the Lexington buyers either. The fact of the matter is, as stated by the Dispatch, that Lexington is one of the best cotton and grain markets in the State, and for the information of our afternoon contemporary we add that the farmers are beginning to realize this fact and are seeking this market in order to get the tip top market price for the staple. And for the further information of our contemporary on the eastern side of the Congaree we state that it is by no means an unusual sight to see country wagons from above, below, beyond and all around Columbia passing during the season loaded with wheat to Irby George's roller mills, and returning with the whitest and sweetest flour that was ever made into bread, biscuits, cakes and pies. This may be startling news to our well informed (?) neighbor, but is nevertheless as true as the gospels according to the Saints. There are many other facts along these lines that might be mentioned that would doubtless astonish it were it acquainted with the situation as it really exists. If our contemporary will take some wholesome advice good humoredly, we would advise it to stop wasting its space, its time and its talents in the foolish and fruitless agitation of the dismemberment of Lexington county and devote them to increasing the commercial and industrial interests of Columbia, and its efforts would not be barren of good results.—Lexington Dispatch.]

Question Answered.

Yes, August Flower still has the largest sale of any medicine in the civilized world. Your mothers' and grandmothers' never thought of using anything else for Indigestion or Bilioussness. Doctors were scarce, and they seldom heard of Appendicitis, Nervous Prostration or Heart failure, etc. They used August Flower to clean out the system and stop fermentation of undigested food, regulate the action of the liver, stimulate the nervous and organic action of the system, and that is all they took when feeling dull and bad with headaches and other aches. You only need a few doses of Green's August Flower, in liquid form, to make you satisfied there is nothing serious the matter with you. You can get this reliable remedy at Kaufmann's Drug Store.

Get Green's Special Almanac. 12—33

The Road to Saluda.

The Columbia Afternoon Record says the people of Saluda are very

much concerned as to whether Columbia or Augusta, or both, will be connected with it by an electric line. Either or both will be welcomed. The Saluda Sentinel says:

"The people of Saluda will not be slow to show their appreciation of the efforts of Augusta's business men to assist us in securing our greatest necessity—railway facilities. As we have not sufficient money to build and equip a railway connection with Saluda, we will continue to talk about Saluda and advertise its advantages and resources till we attract interest and capital sufficient to build such a railway connection as we need. We believe Augusta and Columbia both are beginning to realize the advantage it would be to their interests to extend a trolley line to Saluda. The fact is now up to them and we shall watch with keen interest what they will do about it. Saluda will meet them generously. Right now we cannot see what else we can do. We have given assurances that we will do our full duty in any project that will secure to us the desired facilities. As we have said, it is now up to the railway interests and the two cities to make the next move in the shape of a proposition, then we will be in a position to meet, talk of the situation and act—which we will do promptly."

How to Prevent Croup.

It will be good news to the mothers of small children to learn that croup can be prevented. The first sign of croup is hoarseness. A day or two before the attack the child becomes hoarse. This is soon followed by a peculiar rough cough. Give Chamberlain's Cough Remedy freely as soon as the child becomes hoarse, or even after the rough cough appears, and it will dispel all symptoms of croup. In this way all danger and anxiety may be avoided. This remedy is used by many thousands of mothers and has never been known to fail. It is, in fact, the only remedy that can always be depended upon and that is pleasant and safe to take. For sale by J. E. Kaufmann.

Plenty of Opportunities.

A Missouri editor, going away, left a minister in charge of his paper. A day or two later a letter from a "wayback" subscriber came, which said:

"You know d—n well I paid my subscription the last time I was in Lexington. If I get any more such letters I will come down and maul h—ll out of you."

The minister answered: "I have been trying to maul that thing out of the editor for ten years, and if you really come down and maul it out of him, then my dear sir, I have twenty members of my church you can operate on."

What's In a Name?

Everything is in the name when it comes to Witch Hazel Salve. E. C. DeWitt & Co., of Chicago, discovered, some years ago, how to make a salve from Witch Hazel that is a specific for Piles. For Blind, bleeding, itching and protruding piles, eczema, cuts, burns, bruises and all skin diseases DeWitt's Salve has no equal. This has given rise to numerous worthless counterfeits. Ask for DeWitt's—the genuine. J. E. Kaufmann.

The Hog the Packers Want.

Dr. C D Smead says that he went through a big western packing house and asked the packers what hogs they wanted.

"Black whenever we can get them!"

"Why!"

"Cut the carcass of a white hog midway between shoulders and ham, and the two parts will weigh about the same. The meat in front of the cut brings six cents, that back of it ten cents or more. Cut the carcass of a black hog in the same way and over 60 per cent. of the weight will be back of the cut!"

Foils a Deadly Attack.

"My wife was so ill that good physicians were unable to help her," writes M. M. Austin, of Winchester, Ind., "but was completely cured by Dr. King's New Life Pills." They work wonders in stomach and liver troubles. Cures constipation, sick headache, 25c at J. E. Kaufmann's drug store.

Thousands Have Kidney Trouble and Don't Know it.

How To Find Out.
Fill a bottle or common glass with your water and let it stand twenty-four hours; a sediment or settling indicates an unhealthy condition of the kidneys; if it stains your linen it is evidence of kidney trouble; too frequent desire to pass it or pain in the back is also convincing proof that the kidneys and bladder are out of order.

What to Do.
There is comfort in the knowledge so often expressed, that Dr. Kilmer's Swamp-Root, the great kidney remedy fulfills every wish in curing rheumatism, pain in the back, kidneys, liver, bladder and every part of the urinary passage. It corrects inability to hold water and scalding pain in passing it, or bad effects following use of liquor, wine or beer, and overcomes that unpleasant necessity of being compelled to go often during the day, and to get up many times during the night. The mild and the extraordinary effect of Swamp-Root is soon realized. It stands the highest for its wonderful cures of the most distressing cases. If you need a medicine you should have the best. Sold by druggists in 50c. and \$1. sizes. You may have a sample bottle of this wonderful discovery and a book that tells more about it, both sent absolutely free by mail, address Dr. Kilmer & Co., Binghamton, N. Y. When writing mention reading this generous offer in this paper.

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HAIR BALM
Cleanses and beautifies the hair.
Promotes a luxuriant growth.
Never fails to Restore Gray
Hair to its youthful color.
Cures scalp diseases, itching, dandruff, etc., and \$1.00 at Druggists

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PIANOS,
NOTED FOR SWEETNESS AND
PURITY OF TONE, POWER
AND DURABILITY.

Best piano for this trying climate, stands in time longer than others, constructed of best materials and most artistic workmanship obtainable. Up-to-date in every detail and unequalled.

Sold by Us Continuously for Many Years

Without a single failure. If you want a piano for a lifetime's service

Buy the Ludden & Bates!

Prices as low as is consistent with quality. Cash or on easy terms. Sent on 15 days' trial. We pay freight. Write for prices TODAY.

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ESTABLISHED, 1870.
D. A. PRESSLEY,
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COLUMBIA, - - S. C.
September 10, 1903 1y.

THOUSANDS SAVED BY
DR. KING'S NEW DISCOVERY
This wonderful medicine positively cures Consumption, Coughs, Colds, Bronchitis, Asthma, Pneumonia, Hay Fever, Pleurisy, LaGrippe, Hoarseness, Sore Throat, Croup and Whooping Cough. Every bottle guaranteed. No Cure. No Pay. Price 50c. & \$1. Trial bottle free.

AND
ENGINES BOILERS.
Tanks, Stacks, Stand Pipes and Sheet-Iron Work; Shafting, Pulleys, Gearing, Boxes, Hangers, etc. Mill Castings.
Cast every day; work 200 hands.
LOMBARD IRON WORKS & SUPPLY CO
AUGUSTA, GEORGIA.

January 27—1y

Hilton's Life for the Liver and Kidneys will cure dyspepsia.

PISO'S CURE FOR
CURES WHERE ALL ELSE FAILS.
Best Cough Syrup. Tastes Good. Use in time. Sold by druggists.
CONSUMPTION

W. A. RECKLING,
ARTIST.

COLUMBIA, S. C.
IS NOW MAKING THE BEST PICTURES that can be had in this country, and all who have never had a real fine picture, should now try some of his latest styles. Specimens can be seen at his Gallery, no stairs, next to the Hub.
When writing mention the Dispatch.

Hilton's Life for the Liver and Kidneys strengthens weak kidneys.

GEORGE BRUNS
JEWELER AND REPAIRER
Has a splendid stock of Jewelry, Watches, Clocks and Silverware. A fine line of Spectacles and Eyeglasses to fit every one, all for sale at lowest prices.
Repairs on Watches first class quickly done and guaranteed. At moderate prices.

Things We Like Best

Often Disagree With Us

Because we overeat of them. Indigestion follows. But there's a way to escape such consequences. A dose of a good digestant like Kodol will relieve you at once. Your stomach is simply too weak to digest what you eat. That's all indigestion is. Kodol digests the food without the stomach's aid. Thus the stomach rests while the body is strengthened by wholesome food. Dieting is unnecessary. Kodol digests any kind of good food. Strengthens and invigorates.

Kodol Makes Rich Red Blood.
Prepared only by E. C. DeWitt & Co., Chicago. The \$1 bottle contains 2½ times the 50c. size.
J. E. KAUFMANN.
When writing mention the Dispatch.

CAROLINA NATIONAL BANK,
THE ONLY NATIONAL BANK IN COLUMBIA.
UNITED STATES, STATE, CITY AND COUNTY DEPOSITORY.

Savings Department.
Paid up Capital - - - \$200,000
Surplus Profits - - - 70,000
Liability of Stockholders - 200,000

Interest allowed at the rate of 4 per cent. per annum, payable May 1st and November 1st.
W. A. OLARK, President.
WILLIE JONES, Vice President and Cashier.
December 4—1y.

LEXINGTON SAVINGS BANK.
DEPOSITS RECEIVED SUBJECT TO CHECK.

W. P. ROOF, Cashier.
DIRECTORS:
Allen Jones, W. P. Roof, O. M. Efrd, R. Hilton, James E. Hendrix.
EXCHANGE BOUGHT AND SOLD.
Deposits of \$1 and upwards received and interest at 5 per cent. per annum allowed, payable April and October.
September 21—1y

DR. BAKER'S
FEMALE
REGULATOR.
A New Discovery for the Prevention and Cure of Female Diseases.
It is a permanent cure for all Womb, Bladder and Urinary Diseases and Female Weaknesses, Leucorrhoea or Whites, Irregular and Painful Menstruation, &c.
Ladies will find it of special value if taken with regularity during Pregnancy or the Change of Life.
Price, \$1.25
PREPARED BY
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THE LOOKOUT MOUNTAIN MED. CO.,
GREENVILLE, TENN.

DR. E. J. ETHEREDGE,
SURGEON DENTIST,
LEESVILLE, S. C.
Office next door below post office.
At day and night.
February 12.

Dr. Woolley's
PAINLESS
OPIUM
AND
Whiskey Cure
SENT FREE to all users of morphine, opium, laudanum, extract of opium, cocaine or whiskey, a large book of particulars on home or sanatorium treatment. Address: B. M. WOOLLEY CO., 104 N. Pryor Street, Atlanta, Georgia.
August 27—1y.